

Biblical Money Management Guide



**Derech
HaMashiach**
Messianic Community

A Guide to Biblical Money Management

This Guide has been compiled to assist us in understanding the obligation and the privilege we have with respect to managing the increase that G-d has blessed each one of us with.

Issue of the Heart (“Lev”):

Before we look at any matters associated with money, we first need to understand the kavanah associated with our Mitzvah of giving finances. Kavanah is our “intention”, “sincere feeling,” or “direction of the heart.” It is the mindset often described as necessary for conducting Mitzvot (commandments) and Tefillah (prayers).

As believers in Yeshua, we need to start with the Book of Acts. Reading selected verses in chapter 2, from verse 1, through to 41, we can form a picture of what happened to the early Jewish believers, after they had encountered the outpouring of the Holy Spirit (Ruach HaKodesh):

“The festival of Shavu'ot arrived, and the believers all gathered together in one place. Suddenly there came a sound from the sky like the roar of a violent wind, and it filled the whole house where they were sitting. Then they saw what looked like tongues of fire, which separated and came to rest on each one of them.”

“These people aren't drunk, as you suppose—it's only nine in the morning. No, this is what was spoken about through the prophet Yo'el:
'ADONAI says: "In the Last Days, I will pour out from my Spirit upon everyone.”

“And then, whoever calls on the name of ADONAI will be saved.”¹”

“On hearing this, they were stung in their hearts; and they said to Kefa and the other emissaries, "Brothers, what should we do?" Kefa answered them, "Turn from sin, return to G-d, and each of you be immersed on the authority of Yeshua the Messiah into forgiveness of your sins, and you will receive the gift of the Ruach HaKodesh! For the promise is for you, for your children, and for those far away—as many as ADONAI our G-d may call!”

He pressed his case with many other arguments and kept pleading with them, "Save yourselves from this perverse generation!”

So those who accepted what he said were immersed, and there were added to the group that day about three thousand people.” (CJB¹)

In summary, the outpouring of Ruach HaKodesh, the Holy Spirit on all flesh, started initially with the 120 who were at the Temple for the Appointed Time of Shavuot, or Pentecost, and then spread to the 3000 Jews who were there at the same time.

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This was a very Jewish concept, having the Torah renewed in our hearts, and therefore, walking by the Spirit and not by the flesh. HaShem has been calling Israel to do this all throughout the Prophets, the Nevi'im.

The account in Acts chapter 2 was the beginning of the prophecy of Joel, in particular Chapter 3, starting at verse 1, as Shimon Kefa quotes on the Day of Shavuot:

“After this, I will pour out my Spirit on all humanity. Your sons and daughters will prophesy, your old men will dream dreams, your young men will see visions;”

Rashi, a well-known Rabbi and commentator on the Tanak, comments on this verse and says:

“Upon all flesh — That is, upon anyone whose **heart becomes soft as flesh**. Compare (Ezekiel 36:26) “And I will give you a heart of flesh.”

So, we see here that the Jewish believers in Yeshua are the first to receive a deposit of the promise that will be fulfilled at the return of our Messiah. Only then will our hearts be fully changed from hearts of stone to hearts of flesh, as we read in Yirmeyahu (Jeremiah) 31:33. Until then, we have the deposit of the Ruach (Ephesians: 13 - 14, 2nd Corinthians 5:5).

It started with the 120 Talmidim, who were at the Temple on Shavuot, and shared about Yeshua after the Ruach was poured out on them. Of the hundreds of thousands who were also there on Shavuot, we see that for the 3000, their hearts had also become soft, and we read in Acts 2:37:

“Now when they heard this, **they were cut to the heart** and said to Peter and the rest of the emissaries, “Fellow brethren, what shall we do?”

At the end of Acts Chapter 2 we see that the Lord was adding to their numbers daily, those who were being saved, those whose hearts were becoming soft. Acts 2:42 – 47 reads as follows:

“They continued faithfully in the teaching of the emissaries, in fellowship, in breaking bread and in the prayers. Everyone was filled with awe, and many miracles and signs took place through the emissaries. **All those trusting in Yeshua stayed together and had everything in common; in fact, they sold their property and possessions and distributed the proceeds to all who were in need.** Continuing faithfully and with singleness of purpose to meet in the Temple courts daily, and breaking bread in their several homes, they shared their food in joy and simplicity of heart, praising G-d and having the respect of all the people. And day after day the Lord kept adding to them those who were being saved.”

Eventually we see this number grow even more, as we read in Acts chapter 21, verse 20:

“On hearing it, they praised G-d; but they also said to him, “You see, brother, how **many tens of thousands of believers** there are among the Judeans, and **they are all zealots for the Torah.**”

Notice, the new Jewish Talmidim of Yeshua were all zealous to do Torah. Their hearts had been softened and turned back to G-d and His ways, and they wanted to live Torah the way Yeshua taught them to.

And the Priests also were being added to that number, reading from Acts 6:7:

“... the word of G-d continued to spread. The number of talmidim in Yerushalayim increased rapidly, and a large crowd of cohanim were becoming obedient to the faith.”

Hearts of Flesh:

Some of the signs of this fulfillment of the Nevo, Yoel (Joel), were what we saw at the end of Acts Chapter 2. One that is often taught about incorrectly, is that everyone sold all their possessions and property, and gave it to the ministry. But is this really what happened?

In one word - No.

Let's read it. Acts 2:42 – 45:

“They continued faithfully in the teaching of the emissaries, in fellowship, in breaking bread and in the prayers. Everyone was filled with awe, and many miracles and signs took place through the emissaries. **All those trusting in Yeshua stayed together and had everything in common; in fact, they sold their property and possessions and distributed the proceeds to all who were in need.**”

The context here is “distributing the proceeds to all who were in need.” Even when Yeshua challenged the wealthy young to sell all his possessions, it was to give to the poor, and not to support the ministry of Yeshua.

And when the money and or possession were brought to the Apostles, as we read in Acts 4:34 – 35:

“No one among them was poor, since those who owned lands or houses sold them and turned over the proceeds to the emissaries to distribute to each according to his need.”

We see those who were well off supported those in the community who were in need, and this was done through giving to the Apostles. Mind you, at some stage this got too much for the Apostles, so they assigned Deacons, Shammashim, to help them out, so that the Apostles could focus on the study and teaching of the Word, as we see in Acts Chapter 6.

Even in the case of Hananyah and Shappirah, we see that they did not sell everything they had. We read in Acts 5:1 – 4:

“But there was a man named Hananyah who, with his wife Shappirah, sold **some property** and, with his wife's knowledge, withheld some of the proceeds for himself; although he did bring the rest to the emissaries. Then Kefa said, “Why has the Adversary so **filled your heart that you lie to the Ruach HaKodesh** and keep back some of the money you received for the land? Before you sold it, the property was yours; and after you sold it, the

money was yours to use as you pleased. So what made you decide to do such a thing? You have lied not to human beings but to G-d!"

Something went wrong here. In the context of what we read earlier, that people's hearts were being changed, what do you think was the problem here?

If we keep reading, we will see that their hearts were filled with a lie. It's not the fact that they held back some of the money, **but that they lied about it**, pretending to give more than they did.

We see a confirmation of this concept in 2nd Corinthians 9:6 – 12:

"Here's the point: he who plants sparingly also harvests sparingly. Each should give according to **what he has decided in his heart**, not grudgingly or under compulsion, for God loves a cheerful giver. Moreover, G-d has the power to provide you with every gracious gift in abundance, so that always in every way you will have all you need yourselves and be able to provide abundantly for every good cause— as the Tanakh says, "He gave generously to the poor; his tzedakah lasts forever." He who provides both seed for the planter and bread for food will supply and multiply your seed and increase the harvest of your tzedakah. You will be enriched in every way, so that you can be generous in everything. And through us your generosity will cause people to thank G-d, because rendering this holy service not only provides for the needs of G-d's people, but it also overflows in the many thanks people will be giving to G-d."

It is the generous heart that governs our kavanah, and this should be accompanied with joy. This is a relationship issue, both with HaShem and with the people you are generous to. If you don't have a heart for G-d or if you don't have a heart for the community, you will not want to give much or maybe anything at all. In fact, we may not even want to invest our time in being with that community, if we don't have a heart for the people.

At the end of Acts Chapter 2, we see the very opposite. They fellowshiped together, they shared their food in simplicity of heart and joy, praising G-d. We can see that relationship is the focal point of all of this. This is where it must start, in the heart.

The issue of the heart is even more pertinent to those who are Grafted In to the Commonwealth of Israel, those of us from the Nations. The reason being is that we are not obligated to follow the 613 Mitzvot, as Israel is. And yet for those of us who love G-d, His chosen people, and especially His Messiah – we also want to take upon ourselves to live according to the Commandments, the Mitzvot that were given to G-d's covenant people. We want to do this because of our love for Him and for one another.

The Principle of Tithing before the Mitzvot were given at Mt Sinai:

While Tithing is a Mitzvah outlined in B'midbar 18:21 – 32, the Rabbis tell us, as summarised in the Jewish Encyclopedia of 1906, that:

“Tithing is one of the three things through the merit of which the world was created (according to Genesis Rabbah 1:6), and by virtue of which the Israelites obtain from G-d their desire (Pesik. xi. 96b; Tan., Re'eh). Through the merit of tithes, also, the Israelites after death escape the punishment which the wicked suffer for twelve months in hell (Pesik. xi. 97b-98a; Midr. Mishle xxxi.). The Patriarchs observed the law of tithing, concerning which statement there are two different accounts: (1) Abraham offered the first tithe, Isaac brought the heave-offering for the priests ("terumah gedolah"), and Jacob brought the second tithe (Pesik. R. 25 [ed. Friedmann, p. 127b]); OR (2) Abraham presented the heave-offering, Isaac offered the second tithe, and Jacob brought the first one (Pesik. xi. 98a; comp. Gen. R. lxiv. 6; Num. R. xii. 13; Pirke R. El. xxvii., xxxiii.).”

While Avraham's Tithe, may have been a one-off war tithe of the “booty” that he captured from the 5 kings that he conquered when rescuing Lot, and there may be no direct Scriptural reference to Yitzhak tithing, in Parashat Vayetze, we do come across Yaakov vowing to tithe of everything that G-d gives him. We read this in B'reishit 28:22, starting in verse 20 for context:

“Ya`akov took this vow: "If G-d will be with me and will guard me on this road that I am traveling, giving me bread to eat and clothes to wear, so that I return to my father's house in peace, then Adonai will be my God; and this stone, which I have set up as a standing-stone, will be G-d's house; and of everything you give me, I will faithfully return one-tenth to you.””

Either way, from the teaching of the Rabbis, Tithing started with Avraham, or according to the Torah, it started with Yaakov. This was way before the commandment was given at Mt Sinai. The Torah is clear that at least one of the Patriarchs vowed to tithe, to return to G-d one tenth of all that G-d gave him.

The question is, did Yaakov only vowed to tithe, since there is no Scriptural record that he actually followed through on that promise, even though HaShem did protect him and feed him, by provision from Lavan and the work he did for him.

There is a Torah commentary called “Daat Zkenim.” These commentaries were composed by some of the Baalei haTosafot, the medieval commentators of Torah, that are included in the Talmud, on the outer margin, opposite Rashi's commentary. In the Daat Zkenim we read the following:

“A heretic once asked Rabbi Yoshua son of Levi, where the Torah reported that Yaakov kept this promise. He was answered that Yaakov declared this tithe “sacred,” i.e. he gave it to the treasury of religious institutions. Thereupon the heretic wanted to know what this tithe consisted as precisely seeing that Yaakov was not a wealthy man. He was told that Yaakov made all his newly born animals pass under a gate, and every tenth animal he declared as holy, i.e. not to be used for secular needs. In the Talmud this procedure is called “tithe from livestock.”

The Shenei Luchot HaBerit goes even further. This document written by Rabbi Isaiah HaLevi Horowitz, in the 17th-century. It is an encyclopedic compilation of ethics, mysticism, and law that profoundly influenced the development of Chasidut, which is an essential attribute of Messianic Judaism. In there we read:

“Our sages in Midrash Hagadol on that verse (B’reishit 28:22) say that Jacob even tithed people. They explain that if we include Ephrayim and Menasseh in the count, there should have been fourteen tribes. Deduct four, seeing that each wife had a first born who was already sanctified from birth, and you remain with ten. From these remaining ten Jacob set aside Levi as a tithe to G-d. You see that all the patriarchs observed the commandment, "with all their hearts, their souls and their means." The words “all their means or might” can be understood literally, "a tithe of everything." The expression “their soul” refers to Jacob who even tithed “Nifshot” or “Souls”, people; the expression “with all their hearts”, refers to “Terumah Gadol”, something for which the Torah does not prescribe a fixed amount. The amount to be set aside for the priest is left to the generosity of the individual, i.e. it is something to be decided on by his heart.

Our sages (Terumah 4,3) describe one fortieth as the contribution of a generous individual, one fiftieth as the average gift, and one sixtieth as the contribution of a miser [Ed. Note: or a stingy or evil eye]. They derive these details from the verse in Genesis 14,20. It would have sufficed for the Torah to say, that “Abraham tithed”. Why did the Torah have to add the word “from all”? (Avraham tithed from all.” They answer that this is an allusion to “Terumah”, the tithe that the Levite has to give to the priest from the “Ma’aser Roshon”, the “First Tithe”, the regular tithe that he received from the Israelite.”

The details of this will be explain a bit further on. There is another commentary called "Siftei Chakhamim," that will help us understand Tithing more holistically. This commentary was composed around 1660 – 1680 CE by Shabbetai ben Joseph Bass. It is basically a supercommentary on Rashi’s commentary on the Chumash. It is mostly a collection of other commentaries, in addition to the author's own insights, and is meant to give a basic understanding of Rashi.

The Siftei Chakhamim says:

“The phrase, “And Hashem will be my God” (v. 21), is part of the condition [that Yaakov set for his vow,] not part of [his promise in] the vow. Therefore Onkelos says here, “I shall serve Hashem upon it,” implying: Even if Hashem does not keep His promise, I surely will bring offerings to Him—but not on this altar. You might object, saying it implies: “And if You do not keep the promise, I will not give You a tenth.” The answer is: the phrasing here means: “But of all that You give, I will surely give a tenth to You, even if You do not keep the promise.” However, the Maharshal writes: It seems that Yaakov was saying as follows: “If You keep the promise, I will give two tenths. And if not, I will give one tenth.””

Now, on that point of “I will give two tenths of it to You,” the Rabbeinu Bahya writes: “Yaakov kept his promise to give a tithe of everything that was his, including even his children. Our verse forms the basis of a Talmudic statement in

Ketuvot 50 that even someone who dispenses charity very generously should not disburse more than one fifth of his wealth so as not to risk becoming a charge on charity himself. Yaakov serves as the example seeing he tithed 20% of his wealth.”

The Rabbis basically give us an upper limit to the amount of money we should give. This then confirms the concept that we covered earlier, regarding the new Talmidim of Yeshua, as recorded in the Book of Acts. We are not to sell everything and giving it to the ministry. The concept of selling everything was only a test that Yeshua put before the rich young man in Mattityahu chapter 19, to see where his heart was (refer Mattityahu 6:21: “For where your wealth is, there your heart will be also.”) It is believed that this man became a Talmid of Yeshua after His ascension.

How do we Tithe Today with (no Temple, No Cohanim):

So then, with no Temple and no Priesthood, how do we fulfill this Scriptural Mitzvah, to Tithe one, maximum two tenths of all our increase?

The Rabbis write:

“In our post-Temple period, the synagogue stands in for the Temple – it is referred to in Rabbinic literature as a mikdash me’at, a Temple-in-miniature”

Rav Bernstein of Blessed Memory would always tell us exactly what the Men of The Great Assembly, the Anshei Knesset HaGedolah would have said, “When we can’t do what we are instructed to do in Torah, we do the best we can.”

What does that look like?

Both Rav Shapira and Rav Bernstein, of Blessed Memory, teach that what we give today cannot technically be called a Tithe, because we do not have a Temple and Priesthood to Tithe to. However, what we do is give an equivalent of Tithes, call it Terumah if you wish, to our local Synagogue, which is a type or picture of the Mikdash, G-d’s dwelling place, in commemoration of the Temple.

Responsible Biblical Money Management:

The following is a summary of what we can do, given that we are in the diaspora (not in the Land of Israel), there is not Temple and no Kohanim (Priesthood) in operation.

Summary:

1. The Korban Offering: An offering to help us draw close to G-d. Today we can pray 3 times a day (James 4:8; Hosea 14:2 – 3), at Shacharit, Micha, and Aarvit (Maariv).
2. Terumah (Wave Offering): The first part of our regular income/increase, before tithing, between $\frac{1}{40}$ th and $\frac{1}{60}$ th, given to support the prophets and teachers (refer discussion on Terumah).
3. Ma'aser Rishon (First Tithe): The first 10% of our income, 6 out of 7 years/pay packets. The Rabbis say that in the absence of Levitical Priesthoods, give 10% to Charity. Alternatively, it can go towards supporting the local synagogue, which is currently serving as the place to commemorate the Temple Service.
4. Ma'aser Sheni (Second Tithe): The second 10% of our income, put aside every 1st, 2nd, 4th, and 5th pay packets, out of 7, to save up to do Aliyah and experience the Land, the People and our G-d in Jerusalem.
5. Ma'aser Ani (Third Tithe): The second 10% of our income, given every 3rd and 6th pay packets, to Tzedakah (Charity). It is customary for Jews to give 10% of income to charity. This is known as ma'aser kesafim.
6. Leh'ket (Gleaning): The setting up of charity funds and soup kitchens, and access to affordable clothing all helps to set up a system of "gleaning".

Example:

If you earn \$1000 per week:

- Between \$25 (a generous person) and \$16.67 (a stingy person) is Terumah for prophet and/or teacher (refer to section on Terumah below).
- Assuming you are a generous person, \$97.50 (10% of balance after the Terumah is taken out) is the first tithe every week, to run synagogue (offering) or for charity (Tzedakah) if no Synagogue or Moreh (Teacher).
- \$87.75 is put aside every 1st, 2nd, 4th, and 5th week to save for trip to Israel (a minimum of 3 times per year if Temple was standing - this is a bit more expensive from where we live and so will not be as frequent).
- \$87.75 is given to charity every 3rd and 6th week (Tzedakah).
- This leaves \$789.75 for weekly expenses and personal savings.

Note: If you are not used to setting aside this amount of money from your weekly/monthly income, then start off with the amount you think you can afford and increase until you reach the level of your Kavanah.

If you cannot reach the goal set out in the Torah after a good amount of time, then please pray for HaShem for assistance.

Terumah:

Our Messianic Rabbis advise that we call our “Tithe” “Terumah” instead, because Tithing is not something we can do without a Temple and a Priesthood.

To better helps us understand the term “Terumah,” lets see what HaShem says in Sh’mot 25:1 – 7:

“Adonai said to Moshe, “Tell the people of Isra’el to take up a collection for me—accept a contribution (Terumah) from anyone who **wholeheartedly wants to give**. The contribution you are to take from them is to consist of gold, silver and bronze; blue, purple and scarlet yarn; fine linen, goat’s hair, tanned ram skins and fine leather; acacia-wood; oil for the light, spices for the anointing oil and for the fragrant incense; onyx stones and other stones to be set, for the ritual vest and breastplate.”

So here the Terumah is taken up for the building of the Tabernacle, and notice it was only taken from those who wanted to give wholeheartedly. Again, we come back to the issue of the heart.

But Terumah was also used to support the Kohanim. Let’s have a look at B’midbar 18:8 – 12:

“Adonai said to Aharon, “I myself have put you in charge of the contributions (Terumah) given to me. Everything consecrated by the people of Isra’el I have given and set aside for you and your sons; this is a perpetual law. Here is what is to be yours of the especially holy things taken from the fire: every offering (Korban) they make—that is, every grain offering, sin offering and guilt offering of theirs that they turn over to me—will be especially holy for you and your sons. You are to eat it in an especially holy place; every male may eat it; it will be set apart for you. *“Also yours is the contribution the people of Isra’el give in the form of wave offerings (Terumah).* I have given these to you, your sons and your daughters with you; this is a perpetual law. Everyone in your family who is clean may eat it. All the best of the olive oil, wine and grain, the first portion (Reshyit) of what they give to Adonai, I have given to you.”

Now, with that context, let look at a section of the Teaching of Yeshua to the Grafted-In Gentiles, given through the Apostles. This was written around the same time, if not slightly earlier than the B’esorah, the Gospels, and gives a practical guide to how those from the Nations, who accepted Yeshua as their Lord and Savior, were to live, and put their faith into practice, in line with Judaism, which was still practiced by Yeshua’s Jewish Talmidim.

Chapter 13 reads:

- 1 Every true prophet who wants to live among you is entitled to his sustenance.
- 2 Likewise, a true teacher is also entitled, just as the worker is entitled to his sustenance.
- 3 Therefore, you shall take every first part of the produce of the wine press and threshing floor, and of both cattle and sheep, and give it to the prophets, because they are your high priests.
- 4 But if you do not have a prophet, give it to the poor.
- 5 When you make a batch of bread dough, take the first part and give it according to the commandment.

6 Likewise, when you open a vessel of wine or oil, take the first part and give it to the prophets.

7 Also of money and clothing and any other possession, take the first part as it seems fitting to you, and give it according to the commandment.

A couple of interesting points to note from these instructions.

1) They mention prophets and teachers being entitled to their sustenance, like any other worker. In other words, they are entitled to be supported, based on Matthew 10:10, 1st Timothy 5:18 and 1st Corinthians 9:13 – 14. There we read, respectively:

“and for the trip don't take a pack, an extra shirt, shoes or a walking stick—a worker should be given what he needs”

“For the Tanakh says, “You are not to muzzle an ox when it is treading out the grain,” in other words, “The worker deserves his wages.”

“Don't you know that those who work in the Temple get their food from the Temple, and those who serve at the altar get a share of the sacrifices offered there? In the same way, the Lord directed that those who proclaim the Good News should get their living from the Good News.”

2) The references to wine press, threshing floor (grain) and cattle and sheep, are interpreted to be Terumah, as outlined in B'midbar 18, which we saw earlier.

3) They say if you don't have a prophet (which includes teacher), you should give to the poor – a similar sentiment expressed by Judaism today.

So, this is how we can apply the principles of “Tithing” today, through the concept of “Terumah.”

Some additional points to ponder:

The Talmud in Bava Batra 10a tells us that charity helps to bring close the redemption, in other words, it welcomes our Messiah's return. Charity should be at the heart of all who believe and trust in Yeshua.

Our Rabbis also teach that one who cannot give, because they are not in a financial position to do so, should write down how much he owes HaShem, and then when his financial position improves, he should give it.

The goal should be to have a system in place that constantly reminds us that our financial success is thanks to G-d (not our own efforts), which pushes us to do more mitzvot and give more tzedakah (charity), and that gives us discretion, so that we may give with “nedivut lev” (**a generous heart**), because our heart is what should move us to do so.

Summary of Biblical Offerings:

The following is a quick summary of the different offerings.

Type of Offering / Mitzvah	Scriptural Reference	Quantity / What	For / Purpose	Can we practice the Biblical act now?	Can we practice something close now?
Korban (Offering which draws close)	Va'yikra 1:2 B'midbar 7:3, 13	Not specified - Animal Sacrifice, Grain or Money (or Silver)	Kohanim to bring Offeror close to G-d	No – Requires Temple and Kohanim	Yes – 3 times a day prayer (in humility - James 4:8, Hosea 14:2 – 3)
Terumah (Heave / Wave Offering)	Sh'mot 25:1 – 7 B'midbar 18:8 – 12	Given wholeheartedly, anything required in the Temple construction (gold, silver, etc). Animal offerings. The first part, between 1/40 th and 1/60 th before tithing – finished grain, wine and oil. (Also firstborn)	Build the Temple (G-d's dwelling). Sanctifying Kohanim. For Kohanim, prior to separating the Tithe for the Levites	No – Requires Temple and Kohanim, land, and crops	Yes – Refer discussion on Didache Chapter 13
War Tithe (One Tenth of the spoils of war)	B'reishit 14:20 (read verses 17 – 24 for context)	Avram gave the 10 percent of what he captured to the Priest / King of Righteousness (Malki-Tzedek)	A mandatory customary War Tax (a well-known practice from Phoenicia, Egypt, Canaan, Mesopotamia and lands around the Fertile Crescent) to a pagan god or ruler.	No – this was not a Biblical Mitzvah.	No, unless we are in a war with nations that come against Israel, and we fight on Israel's side and take plunder from those nations after winning the war.

Type of Offering / Mitzvah	Scriptural Reference	Quantity / What	For / Purpose	Can we practice the Biblical act now?	Can we practice something close now?
Ma'aser Rishon First Tithe (1 st Tenth)	B'midbar 18:21 - 32	10 percent of agricultural increase – yearly, 6 out of 7 years (but 6 th year produces double)	Levites – for the service of the Tent of Meeting	No – Requires Temple and Kohanim, land and crops	No / Yes Rabbis say that in the absence of Levitical Priesthoods, give 10% to Charity. Note 1
Ma'aser Sheni Second Tithe (2 nd Tenth)	D'varim 14:26	10 percent of agricultural increase (after Teruma and 1 st Tithe are taken) – every 1 st , 2 nd , 4 th and 5 th year out of 7 years	Offeror in Jerusalem	No – Requires Temple and Kohanim, land and crops	Yes – Save up to do Aliyah and experience the Land, the People and our G-d
Ma'aser Ani Third Tithe (3 rd Tenth)	D'varim 14:28	10 percent of agricultural increase after Teruma and 1 st Tithe are taken) – every 3 rd and 6 th year out of 7 years	The poor, the Levite, and the Sojourner in Israel	No – requires land and crops	Yes – Tzedakah (Charity) A Jew today is obligated to give 10% of income to charity. This is known as ma'aser kesafim.
Bikkurim (Firstfruit)		A basket full, every time a new crop has its first fruit appearing	Kohanim	No – Requires Temple and Kohanim, land and crops	No
Reshiyt (First / Head / Chief)		The best – associated with all offerings	G-d		Yes
Leh'ket (Gleaning)	Vay'ikra 19:9 – 10, 23:22; D'varim 24:19 – 21; Ruth 2:3, 15	Quantity unspecified. From grainfield, olive grove and vineyard, every year at harvest time.	Negative commandment which allows the poor to access what G-d has allocated to them.	Only if you have land with the produce in the Land of Israel	Yes – The focus of gleaning is not how much or what is left for the poor, but to establish a just system so that those who are less privileged have access to provisions for daily survival. The setting up of

<i>Type of Offering / Mitzvah</i>	<i>Scriptural Reference</i>	<i>Quantity / What</i>	<i>For / Purpose</i>	<i>Can we practice the Biblical act now?</i>	<i>Can we practice something close now?</i>
					charity funds (quppa) and soup kitchens (tamhui), and access to affordable clothing all helps to set up a system of "gleaning".

Notes:

1. Most Rabbis agree that one should not tithe more than 20% (double tithe). This is reserved for the wealthy only.

Other Guides and Booklets in this series include:

Meet the Rabbis

The Mitzvot (The Commandments):

A series of small guides on each Mitzvah most relevant to Messianic Judaism in the *Diaspora* (not in Jerusalem)

Why are we Hassidic?

Bar and Bat Mitzvah Guide

The Appointed Times Guides:

Shabbat Guide

Purim Guide

Pesach Guide

Counting the Omer Guide

Shavuot Guide

High Holiday Guide

Hanukkah Guide